



Rudford & Highleadon PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2026
Name of Auditor: Luci Ashbourne

GAPTC internal audits comply with the proper practices outlined in the Governance & Accountability for Smaller Authorities – A Practitioners' Guide and the Accounts and Audit Regulations 2015.

The GAPTC internal audit reviews and reports on whether the systems of financial and other internal controls over its activities and operating procedures are effective. The audit tests a variety of documents, including agendas and minutes, policies, insurance and risk management processes, to ensure Council meets the requirements set out in the Annual Internal Audit Report in the Annual Governance & Accountability Return. The internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

Our auditors are independent of the Council and are competent to be able to carry out the requirements of the internal audit service.

NOTE The auditor will complete the Annual Internal Audit Report (AIAR) page on the Annual Governance & Accountability Return (AGAR). The AIAR informs the Annual Governance Statement (AGS) assertions on the AGAR, so when council reviews the AGS, the responses must reflect the AIAR report.

1. Governance and Policies

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No

1	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a)yes b)yes c)yes	Financial regulations published on website. Adopted May 2026. Minutes seen		Assertion 1 Yes
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	a)yes b)yes c)yes	Model standing orders published on website - version online adopted May 2026. Minutes seen		Assertion 1 Yes
3	Code of conduct reviewed in the last 2/3 years?	Yes	Code of Conduct Published on website - reviewed September 2024. Minute ref 13	Advise that policies, minutes, agendas and reports be uploaded as PDFs to website for security, compatibility and accessibility.	Assertion 3 Yes

2. Finance and Accounting

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
4	Bank reconciliations are considered by Council? (Objective I)	Yes	Two bank reconciliations seen. Regularly considered by council.		Assertion 2 Yes

5	VAT claims have been submitted and are up to date (objective E)	n/a	No VAT claims have been made		Assertion 1 n/a
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	a)yes b)yes	S137 line in budget. Within limits		Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and Standing Orders? (Objective B)	n/a			Assertion 2 n/a
8	Cashbook provided and random sample checked. Give details at Annex A.	Yes			Assertion 2 Yes
9	Internal controls a) policy in place? b) evidence checks took place as per Council's Fin Regs/Standing Orders (Objective B)	No		The Clerk has confirmed that there are no internal controls in place and has requested support with this.	Assertion 2 No

10	Was budget for 25-26 a) prepared? b) adopted by Full Council? c) Were the earmarked reserves identified? d) Were the general reserves reasonable? e) Was precept calculated and approved? (Objective D)	a) Yes b) Yes c) Yes d) Yes e) Yes	Budget approved January 2025 - minutes seen Precept approved November 2024 - minutes seen	Advise the Council should approve the budget ahead of formally declaring the precept. Can see that a draft budget was used in calculating precept.	Assertion1 Yes
11	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	a)yes b)yes c)yes			Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes			Assertion 1 Yes
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for?	n/a	No petty cash		Assertion1 n/a

	(Objective F)				
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	Insurance policy seen. Renewal approved May 2026.		Assertion 5 Yes
	<i>Note Councils have not been asked to submit any information on burials. Auditor to check sample if appropriate.</i>				

3. Payroll and Employment

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
15	Do all staff have a NALC contract of employment? Copy seen by auditor? <i>Note to auditor checklist asks for 'clerical'. Use</i>	Yes	Employment contract seen		Assertion 3 Yes

	<i>judgement if this is not appropriate</i>				
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	P11 deduction card seen		Assertion 3 Yes
16a	<i>Note to auditor. Councils not required to provide evidence but check that Council has met pension obligations</i>				Assertion 2

4. Transparency and Public Rights

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
17	Are all sections of the 24/25 AGAR published on the website? (Objective L/N)	Yes	Published on website - seen		Assertion 3 Yes

18	Did council correctly provide for the exercise of public rights? (Objective M)	Yes	Published on website		Assertion 4 Yes
19	24/25 internal (and if relevant external) audit report/s reviewed by council and action taken where recommended? If relevant is exemption from external audit form on web site and correctly minuted?	Yes	New Financial Regulation adopted No overtime claimed this year, but the Clerk has confirmed that any overtime claimed in future will go through payroll,	No internal controls policy - The Clerk has stated that support is required with implementing this	Assertion 7 Partially
20	Does the Council use a Gov.uk Domain and email addresses?	Yes	Website and email address seen		Assertion 10 Yes
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems.	Yes	IT Policy seen - adopted March 2026. Minutes seen		Assertion 10 Yes
20b	Note to Auditor: <i>If no to above, can Council show they</i>		?		Assertion 10

	<i>are aware of their responsibilities and are working towards complying with Assertion 10 requirements?</i>				
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5. Additional information – if relevant

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
21	Has the General Power of Competence been adopted?	No	Only one councillor out of 4 was elected. There is one vacancy. The clerk is CILCA qualified		Assertion 3 N/A
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	No		Note from the Clerk - The assets are not inspected. The trees are still saplings and so don't need inspecting by a tree surgeon yet. The bus shelters will be inspected this year for any structural issues even though they look sound.	Assertion 5 No

23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a)partially b)yes	Asset Register seen - published online. Last reviewed March 2025.	Recommend that the asset register is reviewed annually	Assertion 5 Partially
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a)yes b)no	Risk policy and assessment published online. Not reviewed during 2025-26		Assertion 5 Partially
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	Clerk has confirmed the scope of the community benefit project.		Assertion 2 Yes
26	Is the Council a Managing Trustee? a)charity name b)charity number c) Copy of 24/25 AGM minutes seen (Objective O)	N/A			Assertion 9 N/A

Sample checks

Expenditure

Ref no	Amount	Payee	Payment date	Date of minute where expenditure originally approved	Date of approval of payment in minutes	Two signatures on cheque stub/two cllr authorisers for internet banking? Invoices initialled by signatories	VAT	Power to spend ? Yes or No	S. 137?	Comments/Do they match Financial Regulations
	£440.00	M&M Glazing	03 June 2025	Community Benefit Payment - Pre approved up to £1935	28/07/25 Payments are grouped together to prevent release of confidential details	Yes	Yes	Yes	No	Yes
	£304.80	TCW Plumbing and Heating	21 June 2025	Community Benefit Payment - Pre approved up to £1935	28/07/25 Payments are grouped together to prevent release of confidential details	Yes	Yes	Yes	No	Yes
	£550.20	M Deane	01 December 2025	01 December 2025	11/03/26 Partial payment made against this invoice as only £550.20 was remaining from the community fund.	Yes	Yes	Yes	No	Yes

	£1935.00	Protech	04 February 2026	Community Benefit Payment - Pre approved up to £1935	11/03/26 Payments are grouped together to prevent release of personal details	Yes	Yes	Yes	No	Yes
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The Internal Auditor would like to thank the Clerk for providing all requested information in a timely and helpful manner throughout the audit process. Whilst Rudford and Highleadon Parish Council is a very small authority with limited officer hours, it is managing a number of significant responsibilities, including the administration of a substantial community benefit fund. It is evident that progress has been made in implementing many of the recommendations arising from the previous internal audit. Although internal control documentation remains to be formalised, the Clerk is aware of these requirements and is seeking support to ensure that appropriate arrangements are put in place. Overall, the Council continues to demonstrate a positive commitment to good governance and continuous improvement.